

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF  
THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
SCHEME LITIGATION

This document relates to: 1:19-cv-01794.

MASTER DOCKET

18-md-2865 (LAK)

**STIPULATION AND [PROPOSED] ORDER OF PARTIAL VOLUNTARY DISMISSAL  
PURSUANT TO FED. R. CIV. P. 41(a)(2)**

WHEREAS Plaintiff Skatteforvaltningen (“SKAT”) has asserted claims against Defendant Michael Ben-Jacob (“Ben-Jacob”) in the action titled *SKAT v. Battu Holdings LLC Roth 401K Plan et al.*, No. 1:19-cv-01794;

WHEREAS SKAT and Ben-Jacob have now entered into a settlement agreement resolving those claims;

WHEREAS SKAT wishes to voluntarily dismiss with prejudice Ben-Jacob from *SKAT v. Battu Holdings LLC Roth 401K Plan et al.*, No. 1:19-cv-01794, pursuant to Rule 41(a)(2) of the Federal Rules of Civil Procedure, with each party to bear its own costs;

WHEREAS the dismissal is not intended to affect any of the claims asserted against Defendants Battu Holdings LLC Roth 401K Plan, David Zelman, Robert Klugman, John van Merkensteijn, RAK Investment Trust, or Omineca Trust in the action captioned *SKAT v. Battu Holdings LLC Roth 401K Plan et al.*, No. 1:19-cv-01794, or any other action;

IT is therefore STIPULATED AND AGREED that, pursuant to Rule 41(a)(2) of the Federal Rules of Civil Procedure, Ben-Jacob is dismissed with prejudice from the action *SKAT v.*

*Battu Holdings LLC Roth 401K Plan et al.*, No. 1:19-cv-01794, with each party to bear its own costs; and

IT is further STIPULATED AND AGREED that SKAT's claims against Defendants Battu Holdings LLC Roth 401K Plan, David Zelman, Robert Klugman, John van Merkensteijn, RAK Investment Trust, and Omineca Trust remain active in the action captioned *SKAT v. Battu Holdings LLC Roth 401K Plan et al.*, No. 1:19-cv-01794.

Dated: New York, New York  
December 15, 2024

By: /s/ Marc A. Weinstein  
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*Counsel for Defendant Michael Ben-Jacob*

SO ORDERED:

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Lewis A. Kaplan  
United States District Judge